

**Wisconsin Department of Public Instruction**

**Private School Choice  
Programs**

**Enrollment Audit Reporting**

Auditor In Depth Training

June 24, 2014

# September Application Review

## MPCP/RPCP:

- The auditor must review **all original** applications

## All Programs:

- Review income, if applicable, and residency documentation for the greater of:
  - 125 applications
  - 15% of the total applications
  - If an error is identified, a new population is required (the greater of 125 applications or 15% of total applications)

**September 21, 2012 Enrollment Audit**  
**Income and Residency Documentation Sample Information**

**100% EXAMINATION**

**Complete if there are 125 or less family applications (100% examination must be completed):**

Number of family applications where income and/or residency documentation was examined	
Number of family applications with instances of income and/or residency related errors	
Error Rate (computed by dividing instances of incomplete documentation by number of students examined)	
<b>SAMPLE EXAMINATION</b>	

**Complete if family applications exceed 125 (Sample examination may be completed):**

Total number of family applications	
Number of family applications where income and/or residency documentation was examined	
Number of family applications with instances of income and/or residency related errors	
Required Sample Increments	
<b>Minimum Sample Required</b>	

- Total number of family applications must be entered in when there is a sample examination since this will not equal the number of students.
- Number of applications with errors identified must be entered in because the number of students with errors may not equal the number of applications with errors.

# January Application Review

- Obtain the **original** application (including all supplemental forms) and complete a review of the application and income, if applicable, and residency documentation for all pupils in the “Adds” or “Additional Adds Per School” columns in the reconciliation.
- MPCP & RPCP: Also look at any students on the waiting list.

	A	B	C	D E		F	G	H	I	J
	Certified September Pupil Count Total	Adds:	Less:	Adds:	Less:	Total  $A+B-C+D-E$	January Pupil Count Total	Difference  $G - F$	Additional Adds Per School	January Pupil Count Total Per School  $G + I$
4 Year-Old K/437 Hours						0		0		0
4 Year-Old K/437 Hours + Outreach						0		0		0
5 Year-Old K/.5 Day						0		0		0
5 Year-Old K/3 Day						0		0		0
5 Year-Old K/4 Day						0		0		0
5 Year-Old K/5 Day						0		0		0
Grades 1-12						0		0		0
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# January Application Review

- MPCP & RPCP: If any grade changes are identified, the auditor will ensure that the grade was properly corrected on the paper application
- The school should already have changed the grades in OAS through the count report, otherwise these pupils will be pending students on the Enrollment Audit

	A Certified September Pupil Count Total	B Adds:	C Less:	D E Grade Changes		F Total A+B-C+D-E	G January Pupil Count Total	H Difference G - F	I Additional Adds Per School	J January Pupil Count Total Per School G + I
				Adds:	Less:					
4 Year-Old K/437 Hours						0		0		0
4 Year-Old K/437 Hours + Outreach						0		0		0
5 Year-Old K/.5 Day						0		0		0
5 Year-Old K/3 Day						0		0		0
5 Year-Old K/4 Day						0		0		0
5 Year-Old K/5 Day						0		0		0
Grades 1-12						0		0		0
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# January Enrollment Audit

## Break In Enrollment

- If a non-waiting list application was received before October, ensure the student did not have a break in enrollment between the dates the application was received or the start of the school year (whichever is later) and when the student began to attend the school.

Ineligibility Reason 32) The pupil had a break in attendance (attended another school or a home-based private educational program) between the dates the application was received or the start of the school year (whichever is later) and when the student began to attend the school. A new application was not received when the pupil returned, so the original application is ineligible.

# General Pending Reasons

## All Programs:

- 5) An improperly completed application for the pupil was accepted by the school. The auditor identified the error and the school subsequently corrected the application including initialing any changes as required. No additional supplemental documentation was received outside the open application period in which the application was received. The pupil met all application and attendance requirements for inclusion in the count.

## MPCP & RPCP:

- 6) Information is properly reflected on the paper application, but not in OAS. As such, the application is included as ineligible on Schedule 2 and pending on Schedule 3.

# Completed September Report

The completed, submitted report must include (in this order):

1. Signed & dated report cover page
2. Error report
3. Attestation report
4. Schedule 1
5. Applicable Schedule 2 (2a for MPCP & RPCP and 2b for WPCP)
6. Applicable Schedule 3 (3a for MPCP & RPCP and 3b for WPCP)
7. Sample Information Page
8. Schedule 4
9. Application for any students on Schedule 3 (MPCP or RPCP only)



# Completed January Report

The completed, submitted report must include (in this order):

1. Signed & dated report cover page
2. Error report
3. Attestation report
4. Schedule 1
5. Applicable Schedule 2 (2a for MPCP & RPCP and 2b for WPCP)
6. Applicable Schedule 3 (3a for MPCP & RPCP and 3b for WPCP)
7. Schedule 4 (MPCP & RPCP only)
8. Application for any students on Schedule 3 (MPCP or RPCP only)

# Enrollment Audit

- Although certain tabs may not be applicable for all schools, do not delete any tabs from the Excel workbook. Doing so will create error messages in the report.

# Report Cover Page

I. GENERAL INFORMATION	
School Name	
Legal Name of Operating Organization of School	
Name of Choice Administrator of Record <i>Typed</i>	
Program Name	
II. REPORT CONTACT PERSON	
Name of Contact Person at School Regarding Report	Phone Number <i>Area/No.</i>
III. SIGNATURE	
<p><b>I HEREBY CERTIFY</b>, as school administrator, that I have reviewed and accepted the enrollment information contained in this report on behalf of the school's operating organization, except as discussed in my attached letter. I have provided the auditor with the complete applications and supplemental information provided during the open application period for students on Schedule 2 (ineligible students) and Schedule 3 (students with an application pending). I acknowledge that school management is aware that all pupil records required for the audit must be retained for at least three years from the date of the DPI certification of the school's 2013-14 Financial Information Report, unless requested to retain the records longer by the DPI or a law enforcement agency.</p>	
Choice Administrator of Record Original Signature <i>Designee not Permitted</i>	Date Signed <i>Mo./Day/Yr.</i>
➤	
Administrator to manually check <input checked="" type="checkbox"/> here if letter attached from the school indicating anything in the Enrollment Audit that the school does not agree with. ➤ <div style="border: 1px solid black; width: 80px; height: 30px; display: inline-block; vertical-align: middle;"></div>	

# Schedule 1-All Pupil Count

Schedule 1: Pupil Enrollment Count Schedule			
ENROLLMENT COUNT—ALL PUPILS			
<p>"All Pupils" count includes all pupils meeting attendance requirements, including Choice pupils determined to be ineligible for Choice for reasons other than attendance criteria.</p>			
All Pupils	Per DPI (a)	Per Examination	Variance
4 Year-Old K/437 Hours			0
4 Year-Old K/437 Hours + 87.5 Hours Outreach			0
5 Year-Old K/5 Day			0
5 Year-Old K/3 Day			0
5 Year-Old K/4 Day			0
5 Year-Old K/5 Day			0
Grades 1-12	1,490	1,500	10
<b>Total All Pupils</b>	<b>1,490</b>	<b>1,500</b>	<b>10</b>

- ▶ DPI will provide the “Per DPI” number to the auditor of record. This is the number the auditor will test.
- ▶ The auditor should insert the total number of pupils at the school who meet the count requirements into the “Per Examination” column, whether or not they are Choice pupils, based on the all pupil testing.

# Schedule 1-Choice Pupil Count

		ENROLLMENT COUNT—CHOICE PUPILS				
Line	Choice Pupils	Per DPI (a)	Per Examination (b)	Outreach Disallowed	Variance Ineligible Pupils	Application Pending
1	4 Year-Old K/437 Hours		0			
2	4 Year-Old K/437 Hours + 87.5 Hours Outreach		0			
3	5 Year-Old K/5 Day		0			
4	5 Year-Old K/3 Day		0			
5	5 Year-Old K/4 Day		0			
6	5 Year-Old K/5 Day		0			
7	Grades 1-12		0			
8	<b>Total Choice Pupils</b>					

- DPI will provide the “Per DPI” number to the auditor of record. This is the number the auditor will test.

# Schedule 1-Choice Pupil Count

ENROLLMENT COUNT—CHOICE PUPILS					
Line	Choice Pupils	Per DPI (a)	Per Examination (b)	Variance	
				Ineligible Pupils	Application Pending
1	4 Year-Old K/437 Hours		0		
2	4 Year-Old K/437 Hours + 87.5 Hours Outreach		0		
3	5 Year-Old K/5 Day		0		
4	5 Year-Old K/3 Day		0		
5	5 Year-Old K/4 Day		0		
6	5 Year-Old K/5 Day	50	50		1
7	Grades 1-12	1,500	1,499	1	
8	Total Choice Pupils	1,550	1,549	1	1

Schedules 2 and 3 provide information regarding Choice pupils included under the "Variance" column.

- ▶ Ineligible pupils included on Schedule 2 should be included in the "Ineligible Pupils" column. They decrease the "Per Examination" amount.
- ▶ Pending pupils included on Schedule 3 should be included in the "Application Pending" column in the grade indicated on Schedule 3. These do not affect the "Per Examination" amount as they must first be reviewed and approved by DPI.

# Schedule 1-Summer School (September Enrollment Audit Only)

SUMMER SCHOOL FTE SCHEDULE	
9	Summer School FTE Choice Pupils

- ▶ If the school had summer school, the auditor must audit the summer school report submitted. The Choice summer school FTE amount calculated should be inserted at the bottom of Schedule 1.

# Identified Errors (MPCP & RPCP)

- If errors are identified on the paper application that are correctable, they should first be corrected as previously described.
- The auditor should confirm that the correct information matches OAS.
- If the information matches OAS and is properly corrected, it should not be listed on Schedule 2 or 3.
- Identify the number of these corrected applications on Schedule 2.
- The auditor should maintain the corrected application and income forms (if they were corrected) in their workpapers.

As a result of your review, does the school have any ineligible pupils? <i>If yes, complete the schedule below</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
Number of eligible, corrected applications that did not require a change to OAS <i>these applications should not be included below or on Schedule 3</i>	



# Schedule 2 & 3

- If no students are identified as ineligible (Sch 2) or pending (Sch 3), answer no to the question at the top. The question must be answered “Yes” or “No” on all of the reports.

Schedule 2: Pupil(s) Ineligible for Choice Payment per Examination	
As a result of your review, does the school have any ineligible pupils? <i>If yes, complete the schedule below</i>	Yes/No

Schedule 3: Pending Pupil Application Issues	
As a result of your review, does the school have any pending pupils? <i>If yes, complete the schedule below</i>	Yes/No

# Schedule 2-Ineligible Pupils

Sample January 11, 2013 Enrollment Audit Schedule 2: Pupil(s) Ineligible for Choice Payment per Examination							
<p>The auditor must maintain a complete copy (application and supplemental documentation/support) in their audit working papers for all pupils identified as ineligible for DPI review. The potential ineligibility reasons are listed on the "Sch 2 Ineligibility Reasons" tab. Determine ALL reasons the application is ineligible and place an "X" in each related cell to the right of Schedule 2 for each pupil. Then resize the "Reason for Ineligibility" cell so all reasons are visible. If a student application was corrected as a result of the auditor review the pupil should be included as ineligible on Schedule 2 and as a pending application on Schedule 3 if a correction to the Online Application System (OAS) is required. The corrected application should also be attached. Students should be listed by grade and then alphabetically.</p> <p>If more than 70 students are ineligible, please contact the department.</p>							
Is a result of your review, does the school have any ineligible pupils? If yes, complete the schedule below							<input type="checkbox"/> Yes <input type="checkbox"/> No
Number of eligible, corrected applications that did not require a change to OAS these applications should not be included below or on Schedule 3							P
Grade (a)	Wait	App #/ Family ID #	Pupil Name (a)	Reason(s) for Ineligibility	Payment Received		
					September	November	

- ▶ Complete the student information, payment received, and insert a “x” for all reasons the pupil is ineligible.
- ▶ All ineligibility reasons are listed on the “Sch 2 Ineligibility Reasons” tab

# Schedule 2 Ineligible Pupils

Put an "X" for all applicable reasons. (See the Ineligibility Reasons tab for the explanation of each reason.)

Attendance/Grade				Income					
Reason 1	Reason 2	Reason 3	Reason 4	Reason 5	Reason 6	Reason 7	Reason 11	Reason 12	Reason 14

## INELIGIBILITY REASONS

The following is a summary listing of the reasons an application may be ineligible. This listing corresponds with the reasons on Schedule 2. The reasons highlighted in blue do not apply to the WPCP.

### Attendance/Grade

- 1) Did not attend either on, or before and after the count date.
- 2) No classroom record.
- 3) Pupil is in a different grade per classroom records than indicated on the application and on the payment listing. As such, the pupil is included as pending on Schedule 3.
- 4) Student is too young for the grade he or she attended per the classroom records.

### Income

- 5) DPI income method selected but income documentation not provided.
- 6) Income documentation shows income above allowable amount.
- 7) Income tax form used for income documentation was not signed and/or dated.

# Schedule 3-Pending Pupils

- ▶ Complete the student information, payment received, any required OAS corrections, and add a “x” for all reasons the pupil is pending.
- ▶ All pending reasons are listed at the bottom of the schedule.
- ▶ Complete the required OAS corrections by identifying what needs to be changed and what the correct information is.

**Sample**  
**January 11, 2013 Enrollment Audit**  
**Schedule 3: Pending Pupil Application Issues**

**Auditor/Department Eligibility Determination for Pending Applications:** The following pupils, excluded from the "Per Examination" count, have not been paid in February or May 2013, required a correction to the application/Online Application System (OAS), had a grade change, or required a change in the FTE. Based on our audit, these pupils meet the attendance criteria (excluding those on a waiting list) and have a properly completed application, including supplemental data, and should therefore be included in the School's reported 2nd Friday in January 2013 Choice enrollment count. Final determination regarding the eligibility or non-eligibility of these pupils will be made by the DPI. The auditor will maintain a complete copy (application and supplemental documentation/support) in their audit working papers for all pupils identified on this schedule for DPI review. The auditor should list any changes need to OAS including what must be changed and what it must be changed to in the "Required Application Change" column. The potential eligibility reasons are listed at the bottom. Determine the reason(s) the application is eligible and place an "X" in each related cell to the right of Schedule 3 for each pupil. Then resize the "Status" cell so all reasons are visible. Students should be listed by grade and then alphabetically.

**Adjustments to Applications:** A copy of the original application, properly completed and corrected (including grade adjustments), provided by school management for each of the below listed pupils is attached for all pending pupils. In order to be included as eligible for the January 2013 Enrollment Report, the correction must be made and reviewed by the auditor during the audit. All adjustments to 2012-13 application must be made by June 30, 2013. The only exclusions are a grade change if classroom records are available supporting the student attended a different grade and changes to the gender, race, or ethnicity. No additional supplemental documentation including but not limited to, residency documentation, income documentation, or income eligibility forms may be received outside of the open application period in which the application was received.

**Additional Lines Needed:** If more than 70 students are pending, please contact the department.

As a result of your review, does the school have any pending pupils? *If yes, complete the schedule below*

☐ Yes ☐ No

Grade (a)	Wait	App #/ Family ID #	Pupil Name	Status	Required OAS Correction(s) <i>If none please indicate</i>

# Schedule 3 Pending Pupils

Put an "X" for all applicable reasons (see below).

Reason 1	Reason 2	Reason 3	Reason 4	Reason 5	Reason 6	Reason 7	Reason 8	Reason 9	Reason 10	Reason 11

## Acceptable Application Reasons

- 1) Pupil is in the grade listed per classroom records, but the payment listing showed the pupil in a different grade. This pupil is included on Schedule 2 as ineligible for the grade on the payment listing and on Schedule 3 as eligible with the grade on the classroom record.
- 2) A properly completed application for the pupil was accepted by the school but was not entered by the school into OAS. The pupil met all application and attendance requirements for inclusion in the count.
- 3) The pupil was included on the school's waiting list after the January count date but was not identified as being on the waiting list in OAS. The paper application is an eligible application and should be added to the school's waiting list.
- 4) A properly completed application for the pupil was accepted by the school and entered into OAS but the pupil was not counted as being in attendance in OAS. The pupil met all application and attendance requirements for inclusion in the count.
- 5) An improperly completed application for the pupil was accepted by the school. The auditor identified the error and the school subsequently corrected the application including initialing any changes as required. No additional supplemental documentation was received outside the open application period in which the application was received. The pupil met all application and attendance requirements for inclusion in the count.
- 6) Information is properly reflected on the paper application, but not in OAS. As such, the application is included as ineligible on Schedule 2 and pending on Schedule 3.
- 7) The paper application completed for the student was a new student application but a continuing student application was entered in OAS. The pupil met all application and

# Schedule 3: Pending Applications (MPCP & RPCP)

- The Choice application (not the supplemental documentation) for all pupils included in Schedule 3 MUST be included with the audit
- The application MUST be corrected for any identified errors and the auditor must ensure the corrections have been properly made using the strike-through method
  - This includes grade changes
  - All identified corrections to OAS must be identified.

# Schedule 2 & 3

- Ensure ALL ineligibility reasons are identified.
- Rows must be resized so the final, full ineligibility/pending reasons are visible
- The auditor must maintain the full application (Choice application and all income and residency support) and have it available upon DPI request for pupils included in Schedule 2 or 3
- If it is identified that information in OAS is incorrect, the pupil must be identified as ineligible in Schedule 2 and pending in Schedule 3

# Error Report

?	1. Schedule 1: K4 Outreach Requirement	OK
?	2. Schedule 1: Ineligible Pupils on Schedule 1 and 2	OK
?	3. Schedule 1: Pending Pupils on Schedule 1 and 3	OK
?	4. Schedule 2a: Number of eligible, corrected applications that did not require a change to OAS	OK

- Error 1-K4 outreach question on Schedule 1 answered.
- Error 2-The number of ineligible pupils on Schedule 1 matches Schedule 2.
- Error 3-The number of pending pupils on Schedule 1 matches Schedule 3.
- Error 4-The number of eligible, corrected applications must be entered in Schedule 2A for MPCP & RPCP. If there are 0, this must be included.



# School Waiting List Testing-Sch 4

## MPCP & RPCP Only

January 10, 2012 Enrollment Audit

**Schedule 4: Waiting List Schedule**

WAITING LIST					
Does the school have a waiting list?					
Yes/No					
WAITING LIST COUNT					
If any pupils on the waiting list are determined ineligible on Schedule 2 or pending on Schedule 3, the pupil should be put on Schedule 2 and/or Schedule 3 and a "W" should be entered in the waiting list column (labeled "Wait").					
Line	Choice Pupils	Per DPI	Per Examination (a)	Variance Ineligible Pupils	Application Pending
1	4 Year-Old K/437 Hours		0		
2	4 Year-Old K/437 Hours + 87.5 Hours Outreach		0		
3	5 Year-Old K/5 Day		0		
4	5 Year-Old K/3 Day		0		
5	5 Year-Old K/4 Day		0		
6	5 Year-Old K/5 Day		0		
7	Grades 1-12		0		
8	Total Choice Pupils				

- All MPCP & RPCP schools must have the first question answered.
- Complete the count information similar to Schedule 1.

# Waiting List Testing (Sch 2 & 3)

- List any ineligible and pending pupils on Schedule 2 and/or 3 consistent with normal practice
- Add a “W” to the “Wait” list column for wait list students

Grade (a)	Wait	App Number	Pupil Name	Reason(s) for Ineligibility	Se
K4	W				
1	3	Total Ineligible Choice Pupils (Sch 1 for counted pupils and Sch 4 for wait list pupils)			

- The total number of ineligible pupils included on Schedule 1 will show in the “Grade” column.
- The number of waiting list ineligible pupils will show in the “Wait” column

# Error Report

?	5. Schedule 4: Ineligible Pupils on Schedule 4 and 2	OK
?	6. Schedule 4: Pending Pupils on Schedule 4 and 3	OK

- Error 5-The number of ineligible pupils on Schedule 4 matches Schedule 2. (waiting list)
- Error 6-The number of pending pupils on Schedule 4 matches Schedule 3. (waiting list)

# Schedule 4-Tentative Adjustment (September Enrollment Audit Only)

September 21, 2012 Enrollment Audit

Schedule 4: Tentative Payment Adjustment Calculation

For Informational Purposes Only

	Choice Pupil Count Categories	Pupil Count "Per Examination"	Full Time Equivalency (Pupil Count x FTE)
1	4 Year-Old K/437 Hours (.5 FTE)	0	0.0
2	4 Year-Old K/437 Hours + 87.5 Hours Outreach (.6 FTE)	0	0.0
3	5 Year-Old K/1.5 Day (.5 FTE)	0	0.0
4	5 Year-Old K/3 Day (.6 FTE)	0	0.0
5	5 Year-Old K/4 Day (.8 FTE)	0	0.0
6	5 Year-Old K/5 Day (1.0 FTE)	0	0.0
7	Grades 1-12 (1.0 FTE)	0	0.0
8	<b>Total Pupil Count and Regular Year FTE</b> <i>Sum Lines 1 through 7</i>	0	0.0
9	September and November Regular School Year FTE Payment Rate (50% of \$6,442)		\$ 3,221.00
10	<b>September and November Regular Year Payment Eligibility</b> <i>Line 8 multiplied by Line 9</i>		
11	Total September and November Checks Issued to School		
12	<b>Tentative Adjustment Due From (To) State</b> <i>Line 10 minus Line 11</i>		

- Insert the September & November checks issued on Line 11.
- The tentative adjustment payment will be calculated.
- Pending pupil amounts are not included because they are subject to DPI review and approval.
- ▶ A revised schedule will be sent to the school with the DPI certification letter

# DPI Review of Enrollment Audits

- DPI marks all ineligible students in OAS
- DPI reviews all pending applications, including comparing them to OAS
  - If discrepancies are identified, DPI may request the full application from the auditor
  - DPI may require the school to make corrections before accepting the pupil
  - September Enrollment Audit: Accept or mark the students ineligible by the 2<sup>nd</sup> Friday in January
- The audits are typically certified in March

# Common DPI Findings- Report Related

- The “Per DPI” counts do not equal the DPI confirmation.
- Pending pupils are included in the FIR “Per Examination” count.
- The K4 outreach question or summer school counts are not completed on the bottom of Schedule 1.
- K4 outreach is not properly disallowed.
- All ineligibility reasons are not noted on Schedule 2.

# Common DPI Findings- Application Related

- Parent names on the application do not match OAS.
- The number of family members does not equal the number listed.
- The income for all of the parents is not included in the Family Income Eligibility form.
- Strike through method was not properly used to correct an application.



Questions?



# Application Review

Group	Present	Review Only
1	1	11
2	2	12
3	3 & 7	N/A
4	4 & 8	N/A
5	5 & 9	N/A
6	6 & 10	N/A
7	11	1
8	12	2